

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**14 Fergus
0258 Lewistown Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,473,311.35	3,466,326.35	0.00	6,985.00	0.00	0.00
21XX Support Services - Students	346,991.90	346,991.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	94,106.63	94,106.63	0.00	0.00	0.00	0.00
222X Educational Media Services	214,184.13	214,184.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,049.18	121,049.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	405,504.54	405,504.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,766.25	0.00	106,862.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	604,462.73	488,429.73	0.00	116,033.00	0.00	0.00
27XX Student Transportation Services	245,187.41	235,235.88	0.00	9,951.53	0.00	0.00
28XX Support Services - Central	50,474.31	0.00	50,474.31	0.00	0.00	0.00
31XX Food Services	476,423.74	476,423.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,457.90	6,457.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,338.73	42,338.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	210,694.62	0.00	XXXXXXXXXX	210,694.62	0.00	0.00
62XX Resources Transferred to Other School Districts or	47,082.23	47,082.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	6,463,035.65	5,944,130.94	157,337.09	343,664.15	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0258 Lewistown Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	6,463,035.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 157,337.09/5,944,130.94		2.65%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.81%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,625,542.71	1,618,842.71	0.00	6,700.00	0.00	0.00
21XX Support Services - Students	263,134.72	263,134.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,666.28	35,666.28	0.00	0.00	0.00	0.00
222X Educational Media Services	149,685.15	149,685.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,830.74	81,830.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	244,850.82	244,850.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,443.12	0.00	63,167.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	416,426.21	404,279.21	0.00	12,147.00	0.00	0.00
27XX Student Transportation Services	290,862.11	131,678.53	0.00	159,183.58	0.00	0.00
28XX Support Services - Central	22,180.64	0.00	22,180.64	0.00	0.00	0.00
31XX Food Services	25,015.57	25,015.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,512.91	28,512.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	146,302.35	146,302.35	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	5,638.92	0.00	XXXXXXXXXX	0.00	5,638.92	0.00
62XX Resources Transferred to Other School Districts or	16,462.29	16,462.29	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,427,554.54	3,146,261.28	85,348.32	178,030.58	5,638.92	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0259 Fergus H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	3,427,554.54					
Line A	Preliminary Indirect Cost Rate [C divided by B] 85,348.32/3,146,261.28			2.71%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (3.71%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

14 Fergus
0264 Deerfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	22,415.84	22,415.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,977.38	742.00	0.00	15,235.38	0.00	0.00
23XX Support Services - General Administration	1,972.56	1,972.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,705.26	0.00	2,705.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,634.42	1,634.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83.50	83.50	0.00	0.00	0.00	0.00
31XX Food Services	2,170.10	2,170.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	118.08	118.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	818.21	818.21	XXXXXXXXXX	0.00	0.00	0.00
Totals	47,895.35	29,954.71	2,705.26	15,235.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	47,895.35					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,705.26/29,954.71		9.03%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (9.22%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

14 Fergus
0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	261,742.22	261,742.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,379.36	12,379.36	0.00	0.00	0.00	0.00
222X Educational Media Services	583.42	583.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,426.84	43,426.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,223.15	7,223.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,660.40	0.00	13,106.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,991.85	79,991.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,351.73	36,351.73	0.00	0.00	0.00	0.00
31XX Food Services	51,526.47	51,526.47	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,298.48	9,298.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	727.56	727.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,551.68	6,551.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,200.00	0.00	XXXXXXXXXX	6,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,569.65	8,569.65	XXXXXXXXXX	0.00	0.00	0.00
Totals	542,232.81	518,372.41	13,106.67	6,200.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

14 Fergus
0268 Grass Range Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	542,232.81					
Line A	Preliminary Indirect Cost Rate [C divided by B] 13,106.67/518,372.41			2.53%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	281,939.38	281,939.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,960.65	6,960.65	0.00	0.00	0.00	0.00
222X Educational Media Services	1,548.41	1,548.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,202.34	54,902.34	300.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,958.20	17,958.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,023.30	0.00	20,754.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,933.34	60,933.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,895.68	37,895.68	0.00	0.00	0.00	0.00
31XX Food Services	4,219.23	4,219.23	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,845.99	4,845.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,406.90	1,406.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,826.93	25,041.93	0.00	1,785.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,108.93	3,108.93	XXXXXXXXXX	0.00	0.00	0.00
Totals	527,869.28	500,760.98	21,054.07	1,785.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	527,869.28					
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,054.07/500,760.98		4.20%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**14 Fergus
0272 King Colony Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,602.88	31,602.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,670.00	15,670.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,273.73	1,273.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,549.59	0.00	3,549.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,736.09	11,736.09	0.00	0.00	0.00	0.00
31XX Food Services	15,527.40	15,527.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,595.69	1,595.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,100.08	2,100.08	XXXXXXXXXX	0.00	0.00	0.00
Totals	83,055.46	79,505.87	3,549.59	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	83,055.46					
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,549.59/79,505.87		4.46%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0273 Moore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	321,735.43	321,735.43	0.00	0.00	0.00	0.00
222X Educational Media Services	4,085.58	4,085.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,442.00	47,442.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,377.33	2,377.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,987.74	0.00	6,987.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,699.93	33,699.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,877.82	28,354.32	0.00	43,523.50	0.00	0.00
31XX Food Services	32,318.16	32,318.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,147.00	1,147.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,136.00	0.00	XXXXXXXXXX	4,136.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	658.88	658.88	XXXXXXXXXX	0.00	0.00	0.00
Totals	526,465.87	471,818.63	6,987.74	47,659.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	526,465.87					
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,987.74/471,818.63		1.48%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0274 Moore H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	319,773.05	312,911.97	350.08	6,511.00	0.00	0.00
222X Educational Media Services	3,496.28	3,496.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,678.43	45,678.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,162.73	4,162.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,629.95	0.00	9,629.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,185.11	65,185.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,003.34	30,479.84	0.00	43,523.50	0.00	0.00
31XX Food Services	6,350.35	6,350.35	0.00	0.00	0.00	0.00
32XX Enterprise Services	10,434.20	5,934.20	0.00	4,500.00	0.00	0.00
34XX Extracurricular - Activities	6,593.30	6,593.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,157.59	18,157.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,136.00	0.00	XXXXXXXXXX	4,136.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	951.72	951.72	XXXXXXXXXX	0.00	0.00	0.00
Totals	568,552.05	499,901.52	9,980.03	58,670.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	568,552.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,980.03/499,901.52		2.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**14 Fergus
0280 Roy K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	391,268.04	391,268.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,155.55	5,155.55	0.00	0.00	0.00	0.00
222X Educational Media Services	14,742.96	14,742.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,637.29	137,637.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,048.74	0.00	520.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,125.72	111,686.06	0.00	13,439.66	0.00	0.00
27XX Student Transportation Services	46,000.80	41,361.89	0.00	4,638.91	0.00	0.00
31XX Food Services	56,819.60	56,819.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	531.98	531.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,983.57	16,058.57	0.00	2,925.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,313.28	7,313.28	XXXXXXXXXX	0.00	0.00	0.00
Totals	807,627.53	782,575.22	520.93	21,003.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	807,627.53					
Line A	Preliminary Indirect Cost Rate [C divided by B] 520.93/782,575.22		0.07%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0281 Denton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	417,366.52	417,366.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,669.12	6,669.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,373.28	13,373.28	0.00	0.00	0.00	0.00
222X Educational Media Services	15,978.33	15,978.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,050.23	78,050.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,217.80	3,217.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,522.91	0.00	16,469.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,060.01	79,060.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70,254.00	58,754.00	0.00	11,500.00	0.00	0.00
31XX Food Services	61,912.48	61,912.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,149.49	1,149.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,612.78	9,612.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,775.32	1,775.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	777,942.27	746,919.36	16,469.38	11,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	777,942.27					
Line A	Preliminary Indirect Cost Rate [C divided by B] 16,469.38/746,919.36		2.20%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0282 Denton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	310,903.34	310,903.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,055.65	12,055.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	410.09	410.09	0.00	0.00	0.00	0.00
222X Educational Media Services	8,744.38	8,744.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,677.24	82,677.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,913.75	11,913.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,042.24	0.00	19,988.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,078.98	81,078.98	0.00	7,000.00	0.00	0.00
27XX Student Transportation Services	53,303.25	41,803.25	0.00	11,500.00	0.00	0.00
31XX Food Services	12,173.43	12,173.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,158.72	14,158.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,610.49	32,610.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,006.63	1,006.63	XXXXXXXXXX	0.00	0.00	0.00
Totals	651,078.19	609,535.95	19,988.71	18,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	651,078.19					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,988.71/609,535.95		3.28%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0288 Spring Creek Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	41,259.13	40,033.14	0.00	1,225.99	0.00	0.00
21XX Support Services - Students	2,854.30	2,854.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,239.55	15,239.55	0.00	0.00	0.00	0.00
222X Educational Media Services	642.65	642.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,266.05	1,266.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,475.98	0.00	4,475.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,674.42	7,674.42	0.00	0.00	0.00	0.00
28XX Support Services - Central	103.55	0.00	103.55	0.00	0.00	0.00
31XX Food Services	13,165.51	13,165.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,805.78	1,805.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,434.18	2,434.18	XXXXXXXXXX	0.00	0.00	0.00
Totals	90,921.10	85,115.58	4,579.53	1,225.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	90,921.10					
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,579.53/85,115.58		5.38%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

14 Fergus
0291 Winifred K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	610,673.97	608,105.24	196.23	2,372.50	0.00	0.00
21XX Support Services - Students	19,002.96	19,002.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,898.88	4,898.88	0.00	0.00	0.00	0.00
222X Educational Media Services	14,516.66	14,516.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,732.04	107,732.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,084.01	0.00	29,084.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,211.61	140,211.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,325.86	88,404.79	0.00	78,921.07	0.00	0.00
31XX Food Services	59,933.36	59,933.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,324.48	11,324.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,618.81	26,618.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	243.75	0.00	XXXXXXXXXX	243.75	0.00	0.00
62XX Resources Transferred to Other School Districts or	12,613.38	12,613.38	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,204,179.77	1,093,362.21	29,280.24	81,537.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,204,179.77					
Line A	Preliminary Indirect Cost Rate [C divided by B] 29,280.24/1,093,362.21		2.68%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.36%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**14 Fergus
1218 Ayers Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,868.34	44,678.21	0.00	190.13	0.00	0.00
221X Improvement of Instruction Services	16,839.21	16,433.61	0.00	405.60	0.00	0.00
23XX Support Services - General Administration	6,617.58	6,617.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,735.42	9,735.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	742.50	742.50	0.00	0.00	0.00	0.00
31XX Food Services	12,772.13	12,772.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,633.73	2,633.73	XXXXXXXXXX	0.00	0.00	0.00
Totals	94,208.91	93,613.18	0.00	595.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	94,208.91					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/93,613.18		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.